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Z-Bro, Inc., a/k/a Z-Bro Commercial, Inc., and a/k/a Z-Bro Drywall, Inc. and Twin City Carpenters District Council, United Brotherhood of Carpenters and Joiners of America AFL—CIO. Cases 18–CA–10506, 18–CA–10550

September 28, 1990

## **DECISION AND ORDER**

# By Chairman Stephens and Members Cracraft and Devaney

On October 13, 1989, Administrative Law Judge Harold Bernard Jr. issued the attached decision. The Respondent filed exceptions and a supporting brief.

The National Labor Relations Board has delegated its authority in this proceeding to a three-member panel.

The Board has considered the decision and the record in light of the exceptions and brief and has decided to affirm the judge's rulings, findings,<sup>1</sup> and conclusions<sup>2</sup> and to adopt the recommended Order as modified and set forth in full below.<sup>3</sup>

#### **ORDER**

The National Labor Relations Board orders that the Respondent, Z-Bro, Inc., a/k/a Z-Bro Commercial, Inc., and a/k/a Z-Bro Drywall, Inc., St. Cloud, Minnesota, its officers, agents, successors, and assigns, shall

Cease and desist from

- (a) Repudiating its collective-bargaining agreement, effective May 1, 1986, until April 30, 1989, with Twin City Carpenters District Council, United Brotherhood of Carpenters and Joiners of America, AFL–CIO.
- (b) Refusing to recognize and bargain with the Union as the exclusive bargaining representative of the Respondent's employees in the following appropriate bargaining unit:

All full-time and regular part-time employees employed as carpenters, millwrights and pile drivers out of the Respondent's St. Cloud, Minnesota facility and performing work within the geo-

graphical jurisdiction of the Union excluding all other employees, office clerical employees, guards and supervisors as defined in the Act.

- (c) Refusing, during the term of a collective-bargaining agreement with the Union, to supply the Union, on request, relevant information necessary for the Union to administer the collective-bargaining agreement properly.
- (d) In any like or related manner interfering with, restraining, or coercing employees in the exercise of the rights guaranteed them by Section 7 of the Act.
- 2. Take the following affirmative action necessary to effectuate the policies of the Act.
- (a) Reinstate and honor the terms and conditions in the parties' 1986–1989 collective-bargaining agreement from the date of the Respondent's repudiation thereof on May 26, 1988, forward, and make whole employees for any loss of wages and other benefits they may have incurred due to the unlawful conduct, plus interest, in the manner set forth in the remedy section of the judge's decision as modified by footnote 2 of the Board's Decision and Order.
- (b) Recognize and, on request, bargain with the Union as the collective-bargaining representative of employees in the appropriate unit.
- (c) On request, furnish the Union with the information sought by the Union in the questionnaire attached to its May 3, 1988 letter.
- (d) Preserve and, on request, make available to the Board or its agents for examination and copying, all payroll records, social security payment records, timecards, personnel records and reports, and all other records necessary to analyze the amount of backpay due under the terms of this Order.
- (e) Post at its St. Cloud, Minnesota facility copies of the attached notice marked "Appendix." Copies of the notice, on forms provided by the Regional Director for Region 18, after being signed by the Respondent's authorized representative, shall be posted by the Respondent immediately upon receipt and maintained for 60 consecutive days in conspicuous places including all places where notices to employees are customarily posted. Reasonable steps shall be taken by the Respondent to ensure that the notices are not altered, defaced, or covered by any other material.
- (f) Notify the Regional Director in writing within 20 days from the date of this Order what steps the Respondent has taken to comply.

<sup>&</sup>lt;sup>1</sup>The Respondent has excepted to some of the judge's credibility findings. The Board's established policy is not to overrule an administrative law judge's credibility resolutions unless the clear preponderance of all the relevant evidence convinces us that they are incorrect. *Standard Dry Wall Products*, 91 NLRB 544 (1950), enfd. 188 F.2d 362 (3d Cir. 1951). We have carefully examined the record and find no basis for reversing the findings.

<sup>&</sup>lt;sup>2</sup>We modify the judge's remedy to provide that the make-whole remedy shall be computed as prescribed in *Ogle Protection Service*, 183 NLRB 682 (1970), plus interest as computed in *New Horizons for the Retarded*, 283 NLRB 1173 (1987). Any employee benefit fund reimbursements are to be made in accordance with *Merryweather Optical Co.*, 240 NLRB 1213, 1216 fn. 7 (1979), and employee reimbursements for expenses in accordance with *Kraft Plumbing & Heating*, 252 NLRB 891 fn. 2 (1980), enfd. 661 F.2d 940 (9th Cir. 1981).

<sup>&</sup>lt;sup>3</sup>Our Order and notice conforms the judge's notice with the recommended Order and tracks standard Board language for the violations found.

<sup>&</sup>lt;sup>4</sup>If this Order is enforced by a judgment of a United States court of appeals, the words in the notice reading ''Posted by Order of the National Labor Relations Board'' shall read ''Posted Pursuant to a Judgment of the United States Court of Appeals Enforcing an Order of the National Labor Relations Board.''

### **APPENDIX**

NOTICE TO EMPLOYEES
POSTED BY ORDER OF THE
NATIONAL LABOR RELATIONS BOARD
An Agency of the United States Government

The National Labor Relations Board has found that we violated the National Labor Relations Act and has ordered us to post and abide by this notice.

Section 7 of the Act gives employees these rights.

To organize

To form, join, or assist any union

To bargain collectively through representatives of their own choice

To act together for other mutual aid or protection

To choose not to engage in any of these protected concerted activities.

WE WILL NOT repudiate our collective bargaining agreement, effective May 1, 1986, until April 30, 1989, with Twin City Carpenters District Council, United Brotherhood of Carpenters and Joiners of America, AFL—CIO.

WE WILL NOT refuse to recognize and bargain with the Union as the exclusive bargaining representative of our employees in the following appropriate bargaining unit:

All full-time and regular part-time employees employed as carpenters, millwrights and pile drivers out of the Respondent's St. Cloud, Minnesota facility and performing work within the geographical jurisdiction of the Union excluding all other employees, office clerical employees, guards and supervisors as defined in the Act.

WE WILL NOT refuse, during the term of a collective-bargaining agreement with the Union, to supply the Union, on request, relevant information necessary for the Union to administer the collective-bargaining agreement properly.

WE WILL NOT in any like or related manner interfere with, restrain, or coerce you in the exercise of the rights guaranteed you by Section 7 of the Act.

WE WILL reinstate and honor the terms and conditions in the above-mentioned 1986–1989 collective-bargaining agreement from the date of the our repudiation thereof on May 26, 1988, forward, and make whole employees for any loss of wages and other benefits they may have incurred due to our unlawful conduct, plus interest.

WE WILL recognize and, on request, bargain with the Union as the collective-bargaining representative of employees in the appropriate unit.

WE WILL, on request, furnish the Union with the information sought by the Union in the questionnaire attached to its May 3, 1988 letter.

Z-Bro Inc., A/k/a Z-Bro Commercial, Inc., and A/k/a Z-Bro Drywall, Inc.

Warren Kaston, Esq., for the General Counsel.

Steven C. Miller, Esq., of Minneapolis, Minnesota, for the Respondent.

Stephen Klonowski, of St. Paul, Minnesota, for the Charging Party.

## **DECISION**

#### STATEMENT OF THE CASE

HAROLD BERNARD, JR., Administrative Law Judge. I heard these consolidated cases on September 1, 1988, in Minneapolis, Minnesota. The complaint, based on charges filed the previous May and June, alleges that Respondent refused the Union's request for information concerning Respondent's involvement in "double-breasted" business operations, withdrew recognition from the Union as bargaining representative of employees, and repudiated its collective-bargaining agreement with the Union thereby violating Section 8(a)(1) and (5) of the Act.

All parties appeared at the trial. The Respondent, although denying the complaint allegations in its answer and on brief, offered no witnesses or material evidence on its behalf although its Owner, President, and Director Robert Zwack was present and testified as a witness called by counsel for the General Counsel and Respondent was accorded a full opportunity to participate.

## Issues

The issues are (a) whether Respondent unlawfully withdrew recognition from the Union and refused to furnish it with information relevant to the Union's representational duties on or about May 3, 1988; and (b) repudiated its collective-bargaining agreement unlawfully.

On the basis of the entire record, including my evaluation of the witnesses' testimony based on their demeanor and the briefs filed by the parties, I make the following

## FINDINGS AND CONCLUSIONS

# I. JURISDICTION

Respondent admits that its operations as a gypsum drywall contractor in the building and construction industry as more particularly described in the complaint meet the Board's direct or indirect inflow standards inasmuch as the value of such goods received at its St. Cloud, Minnesota facility annually exceeds \$50,000. Respondent admits specifically, as well, that it is an employer engaged in commerce within the meaning of Section 2(2), (6), and (7) of the Act. In its answer and on brief, however, Respondent withholds such admission with respect to Z-Bro Commercial, Inc. pointing out that there is no evidence of commerce thereto but offering no illuminating information or evidence. Inasmuch as I find that Z-Bro Commercial, Inc. is the same entity as Z-Bro, Inc., whose name was changed in an amendment to its arti-

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cles of incorporation by owner Robert Zwack in May 1988 to Z-Bro Drywall, Inc., I find that the Respondent as described in the case caption and complaint including Z-Bro Commercial, Inc., is subject to the Board's jurisdiction.

The Union is admittedly a labor organization within the meaning of Section 2(5) of the Act. Furthermore, based on my findings below, the Union has been and is the exclusive bargaining representative for employees at all times material in the following unit:

All full-time and regular part-time employees employed as carpenters, millwrights and pile drivers employed out of Respondent's St. Cloud, Minnesota, facility and performing work within the geographical jurisdiction of the Union excluding all other employees, office clerical employees, guards and supervisors as defined in the Act

The Respondent denied the appropriateness of the unit, which has been in existence and covered by collective-bargaining agreements between Respondent and the Union from June 1985 to at least April 1989, but offered no countervailing contention or proof. Given its historical character, and the fact that the appropriate unit will normally be the single employer's employees covered by the agreement, I find the unit to be an appropriate unit. *Bufco Corp.*, 291 NLRB 1015 (1988).

### II. THE UNFAIR LABOR PRACTICES

### The Independent Agreement

In late May 1985, according to uncontroverted testimony by Union Business Representative Louis Greengard, Greengard learned at the Energy Park Construction site in St. Paul, Minnesota, that Z-Bro, Inc., was the drywall subcontractor on the job. Greengard talked to the job superintendent for Brutger Company, the general contractor, who informed Greengard that the Z-Bro, Inc. company knew about the Energy Park Developers Project Agreement with the Union calling for the general and all subcontractors to be "unionized," and that Z-Bro, Inc. will sign a contract. Greengard telephoned Z-Bro, Inc. owner, Robert Zwack shortly afterward, either later in May, or early June to see about getting a contract and asked Zwack when his firm was to start doing drywall. Zwack could not be available on that date to meet with the Union, but Greengard was able to meet with Zwack's "people," Superintendent Kevin Dierkheising being one of them. At the meeting the independent agreement was signed by the Union, and by Dierkheising. Greengard testified that Robert Zwack informed him on this occasion that Dierkheising had authority to execute the agreement (and the parties stipulate this was so), Greengard answering the question "and who signed for Z-Bro, Inc.?" by stating, "Kevin Dierkheising."

The agreement, in evidence as General Counsel Exhibit 8, was executed by the parties at this meeting on June 10, 1985. It binds the employer to recognize the Union as bargaining agent, and to comply with its terms as well as the terms contained in residential and commercial multiemployer association agreements between the Union and those associations (for economy the master agreement), copies of which were provided Respondent the same day, June 10, that the inde-

pendent agreement was signed. (See G.C. Exh. 9 and 10.) The independent agreement further binds the employer to ". . . any renewals, additions, modifications, extensions and subsequent agreements between the Union and the associations after the expiration of the agreements currently in effect."

The independent agreement provides for it to remain in effect until terminated in writing by either party and then refers to the provisions relating thereto as contained in the association contracts (the master agreement G.C. Exhs. 9 and 10).

### The Association Contracts or Master Agreement

The master agreement then in effect, General Counsel Exhibit 9, ran until April 30, 1986; a later master agreement signed in July 1986 and made effective May 1, 1986, General Counsel Exhibit 10, was reached by the Union and the employer associations effective until April 30, 1989. (G.C. Exh. 10). The master agreement General Counsel Exhibit 10 provides for, at pages 16, 72, and 73, automatic renewal of the agreement for 1 year absent notice by either party to the other of an intention to terminate or amend the agreement being communicated in writing 60 days before the contract's expiration date.

Counsel for the General Counsel witnesses Greengard and Stephen Klonowski, the Union's director for organizing, credibly testified that Z-Bro never gave any notice to terminate or modify the independent agreement pursuant to its terms or otherwise (apart from its illegal repudiation of the agreement in May 1988) and Respondent made no effort to prove otherwise. I find that Respondent remained bound by the renewed master agreement executed in July 1986, effective May 1986 to April 30, 1989. W. B. Skinner, Inc., 283 NLRB 989 (1987); and Garman Construction Co., 287 NLRB 88 (1987). I find no legal support for Respondent counsel's assertion on brief that 8(f) contracts are presumed to be extinguished as of their expiration date, and therefore that Respondent was free from any contractual duties at the end of the master agreement's 1983-1986 term. Given the efficacy of Respondent's promise to be bound by renewals of the master agreement as set forth in the independent agreement's terms-the latter never having been terminated—Respondent's action amounts to a unilateral repudiation of such agreement prohibited by settled law. John Deklewa & Sons, 282 NLRB 1375 (1987). To the extent that Respondent counsel is arguing that notice between the Union and the Associations regarding the master agreement's 1986 renegotiation is relevant, I find that it has no bearing on the present bargaining relationship, where the Respondent was not shown to be a member of the Associations, and neither party to the separate independent agreement took action to forstall renewal under that agreement's terms. In short, I find that the master's reopening did not work to terminate or forstall renewal of the parties independent agreement. W. B. Skinner, Inc., supra.

Shifting to a different tack, Respondent makes fleeting reference to Z-Bro Commercial, Inc.—the name for Respondent on the independent agreement—as a separate entity "no longer" in existence around June 1986 without having offered a scintilla of evidence to support either its existence as a separate entity, or its demise. Respondent urged that I consider as evidence in support of this assertion that a tiny box at the bottom of the June 10, 1986, fringe payment report

marked "final report" was checked with an x; yet a June report for Z-Bro Drywall, Inc., carried with it the same box with an x also, yet in November and following months Z-Bro Drywall reports resumed indicating these boxes being marked do not establish a going out of business by the named employer. (G.C. Exhs. 15 (48), 15 (47) and 15 (46).)

The record discloses that Z-Bro Commercial, Inc. and Z-Bro Inc. have the same Federal tax identification numbers and the same state tax identification numbers, share the same address, engaged in the same type work, with Robert Zwack in control, and with virtually the same name (Z-Bro); that the names Z-Bro, Inc. and Z-Bro Commercial were used interchangeably if not indiscriminately, that the fringe benefit fund payments paid by Respondent show the same account numbers from August 1985 to May of 1988 whatever the name used, and that a substantial number of employees names (nine), are contained in fringe payment reports under "Z-Bro Commercial" from August 1985 to June 1986, and appear on such reports showing Respondent's name thereafter, solely as Z-Bro, Inc. or Z-Bro Drywall (which Respondent was using interchangeably even before it amended to such in 1988). There are letters in the file where the different names are referred to in communication to the Respondent from the Union without correction or disavowal by Robert Zwack or Mrs. Zwack whose name appears on correspondence concerning fringe payments. (G.C. Exhs. 12, 15, and 16.)

Regarding its half-hearted contention that Z-Bro Commercial, Inc., became defunct at the point when its name ceased to appear on the fringe benefit payment reports, Respondent failed to show the mere change in name had any import at all as the payments continued after a very brief interval of time, and the record establishes that such payments would not be accepted by the fund to which they were sent without the employer being under contract, Respondent's speculation to the contrary aside. Further, witness Greengard testified credibly that there was no record on file sent to him by state authorities listing a separate corporation, partnership, or proprietorship by the name of Z-Bro Commercial, Inc., only the name Z-Bro, Inc., and the amendment thereto to Z-Bro Drywall was produced pursuant to his requests for information on all named entities. Respondent's remaining arguments in this regard are frivolous.

Based on all the foregoing, I believe it was fairly incumbent on Respondent to rebut the General Counsel's prima facie case that Z-Bro Commercial, Inc. and Z-Bro, Inc., later merely amended to Z-Bro Drywall, were all one and the same entity called different names by owner Robert Zwack and those in the industry doing business with him. His failure to disavow the use of these aliases at any time, including before me, and Respondent's entire failure without explanation to put on any witnesses or proof at all which would tend to contradict the evidence militating in favor of General Counsel's contention leads me to infer that Respondent's Owner, Incorporator, and Director Robert Zwack's testimony on the point would be unfavorable to Respondent. Based on the foregoing, I conclude that Z-Bro, Inc. a/k/a Z-Bro 5 Commercial, Inc. and a/k/a Z-Bro Drywall, Inc. are all one and the same. Snellco Construction, 292 NLRB 320 (1989). This being the case there is no question but that Respondent was bound by the independent agreement on the date the Union requested information.

## The Union's Request for Information

On May 3, 1988, the Union sent Respondent owner Zwack a letter informing him that it was the Union's belief his company was operating a business called Westco Builders, Inc., which was doing Respondent's work in violation of the parties' collective-bargaining agreement, specifically provisions therein dealing with recognition and subcontracting work. (G.C. Exh. 12.) The letter also informed Respondent it was to consider the letter a grievance and ended with reference to a questionnaire attached which it requested Zwack answer," in order to determine the extent of contract violations and remedial action sought." The Union's letter correctly identified the contract clauses in the parties master agreement dealing with recognition and subcontracting by number but erroneously identified the parties' contract provisions on grievances as being "Article 7" rather than article 15.

In its response in effect refusing the Union's request on May 26, Respondent alleged the letter was "confusing" because of the mistaken reference to an "Article 7" which happened to be the numbered article dealing with grievances in a separate collective-bargaining agreement, a so-called "Gypsum Drywall" contract to which the parties were not bound, and which is irrelevant to this case. (G.C. Exh. 13.) I note not only the thinly technical nature of this uncalled for response but also the fact that Respondent asserted this in obvious bad faith given the fact that both remaining references to the parties' contract provisions in the Union's letter correctly identified the numbers of the articles described in the Union's letter. Respondent was obviously looking for a means to avoid granting the requests for information. This is further borne out by the fact that even after the Union sent a reply to Respondent's May 26 letter correcting any alleged confusion on June 3, and enclosed a copy of the parties' agreement, Respondent failed to respond to the request for information—a request which was ongoing including the period from the May 3 and June 3 clarification letters through the charge-filing, complaint issuance, and hearing stages of this case, when it was most assuredly clear what the requested information pertained to, namely the parties' independent agreement and connection to the master agreement. Respondent's continuing failure to accede to those requests for information can no longer be attributed to any "confusing" inadequacy of communication. Ohio Power Co., 216 NLRB 987, 981 (1975).

The information sought by the Union manifestly bears directly on the relationship between Respondent and Westco Builders, Inc. (G.C. Exh. 12.)

The Union's action to acquire the information—was prompted by numerous factors acquired in the spring of 1988. Among these are the following:

The two firms Westco and Respondent are engaged in drywall construction work, and the Union's Organizing Director Klonowski observed Westco employees performing such work as well as the signed subcontracting agreement between Westco and the general contractor at the Fountain Place Project in Minnesota, pursuant to which the work was being performed. Thus, the Union's May 3, 1988 letter referred to Westco "presently" performing construction work covered by the parties' collective-bargaining agreement. (G.C. Exh. 12.) Respondent and Westco business offices are in a single structure at the same address. The articles of incorporation for both firms are signed by Respondent owner

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Robert Zwack as an incorporator. (G.C. Exhs. 2 and 3.) In a debtor agreement of October 3, 1986, on file with Minnesota offices, Mary Zwack, Robert Zwack's spouse and also an incorporator of Westco, signed as a representative debtor for the securing party Z-Bro Drywall, Inc., CP-l. In another statement filed with Minnesota state offices pursuant to the Uniform Commercial Code, dated, November 6, 1986, Westco is listed thereon as doing business as Z-Bro, Inc. (G.C. Exh. 4.) An affidavit admittedly signed by Robert Zwack in the course of a civil action by Westco reveals the names of six Westco employees who are also employed by Respondent, including Kevin Dierkhising Respondent's superintendent who signed the union/respondent contract on Respondent's behalf. The remaining five employees are also listed in the fringe benefit payment records Respondent reported pursuant to said contract; thus, as noted by counsel for General Counsel on brief, Westco and Respondent also shared six employees in common. (G.C. Exhs. 15(1) and 15(68).)

Given the commonality in ownership, control, type of business, address, and employees between Respondent and Westco, it is readily apparent that the Union had a reasonable basis to believe that Respondent could have been engaged through Westco in the diversion of drywall work in the spring of 1988 which but for the use of Westco by Respondent would normally be performed by Respondent employees. Accordingly, in order to determine whether by subcontracting or otherwise, Respondent was violating the parties' contract clauses, it was necessary and clearly relevant to the Union's performance of its duty to administer the contract in an informed manner, including protection and preservation of unit work, pursuit of grievances or bargaining over contract terms to secure the requested information. It is well established that an employer must furnish on the union's request information concerning employees in the unit which is relevant to the union's representational contractual administration duties, and such information concerning unit employees is considered presumptively relevant, while information as to employees outside the bargaining unit—as here—bears no such presumption—the union being required to demonstrate reasonable or probable relevance. I find that the Union sufficiently demonstrated the required relevance, since the evidence supporting the Union's belief that Respondent and Westco through an alter ego, single employer relationship, or otherwise may have been engaged in a diversion of bargaining unit work normally covered by the parties agreement at the time in question, the spring of 1988, is clear. I conclude therefore, that Respondent's refusal to provide the requested information is a violation of Section 8(a)(5) of the Act. Stephen Oderwald, Inc., 284 NLRB 277 (1987); Barnard Engineering Co., 282 NLRB 617 (1987); Bentley-Jost Electric Corp., 283 NLRB 564 (1987); and Pence Construction Corp., 281 NLRB 323 (1986). Manifestly, Respondent has withdrawn recognition from the Union and repudiated the parties' collective-bargaining agreement, claiming on brief it had no such contract with the Union when as noted above, the independent agreement remained in force at all relevant periods of time. By its failure to move from its position in its May 26, 1988 that it had no "Dry-Wall" agreement with the Union, even after the Union corrected the transparently alleged "confusion" by supplying Respondent with a copy of the parties independent agreement; Respondent manifested a rejection of the Union as bargaining representative and repudiation of the collective-bargaining agreement; action which it merely confirmed in its answer to the complaint and on brief it denied existence of the contract. Based on the foregoing, including the conclusions that Respondent in fact was bound to the independent agreement as described above, I find its withdrawal of recognition and repudiation of the agreement to be further violations of Section 8(a)(5) of the Act.

### CONCLUSIONS OF LAW

- 1. Respondent is an employer engaged in commerce within the meaning of Section 2(6) and (7) of the Act.
- 2. The Union is a labor organization within the meaning of Section 2(5) of the Act.
- 3. All full-time and regular part-time and regular part-time employees employed as a carpenters, millwrights and pile drivers employed out of Respondent's St. Cloud, Minnesota, facility and performing work within the geographical jurisdiction of the Union excluding all other employees, office clerical employees, guard and supervisors as defined in the Act constitute a unit appropriate for the purposes of collective bargaining.
- 4. Since June 10, 1985, and at all times material, the Union has been the duly designated collective-bargaining representative of the employees in the above-described unit.
- 5. By repudiating, since May 26, 1988, its collective-bargaining agreement with the Union effective May 1, 1986 until April 30, 1989, Respondent engaged in an unfair labor practice within the meaning of Section 8(a)(5) and (1) of the Act.
- 6. By refusing, during the term of its 1986–1989 collective-bargaining agreement with the Union to supply the Union with relevant information necessary for it to administer the collective-bargaining agreement properly, Respondent engaged in a further unfair labor practice within the meaning of Section 8(a)(5) and (1) of the Act.
- 7. The unfair labor practices affect commerce within the meaning of Section 2(6) and (7) of the Act.

## THE REMEDY

Inasmuch as I have found that Respondent violated the Act by repudiating its collective-bargaining agreement with the Union, I shall recommend that it be ordered to recognize and, on request bargain with the Union pursuant to the agreement as the exclusive bargaining representative of its employees in the appropriate unit and that where necessary to restore the status quo ante it reinstate, honor and abide by the terms in this agreement. Further, I shall recommend that Respondent be ordered to make whole, with interest all employees in the bargaining unit to the extent they may have sustained losses in wages and any other benefits because of

Respondent's repudiation of the agreement with the Union, such amounts to be computed in accordance with the Board's decision in *F. W. Woolworth, Co.*, 90 NLRB 289 (1950), with interest as prescribed in *New Horizons for the Retarded*, 283 NLRB 1173 (1987). I shall also recommend that Re-

spondent be ordered to provide, on request, the information requested in the Union's letter of May 3, 1988, as described in the questionnaire attached thereto.

[Recommended Order omitted from publication.]